

IN THE SPECIFICATION

Please replace the paragraph beginning at page 3, line 19, which starts with “To achieve”, with the following amended paragraph:

---To achieve the above object, there is provided a tilt steering apparatus for a vehicle, which includes: a lower bracket mounted on a steering column; a fixed gear formed on a bottom surface of the lower bracket; a movable gear having a top surface toothed to the fixed gear, the movable gear being pivotably movable on a hinge formed at one side thereof; a lock slider ~~for locking or disengaging~~ that disengagably locks the movable gear to ~~or from~~ the fixed gear; a support bracket ~~for supporting~~ that supports the lock slider; an operation lever having one side hinged for rotation; and a motion converter ~~for converting~~ that converts a rotational motion of the operation lever to a rectilinear motion of the lock slider.---

Please replace the paragraph beginning at page 4, line 3, which starts with “The motion”, with the following amended paragraph:

---The motion converter ~~is comprised of~~ comprises a guide groove formed on the lock slider so as to position the operation lever.---

Please replace the paragraph beginning at page 6, line 5, which starts with “The motion”, with the following amended paragraph:

---As depicted in Figs. 4 through 8, the tilt steering apparatus of the present invention includes a lower bracket 110 attached to a lower steering column 102, a fixed

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gear 115 formed on the bottom surface of the lower bracket 110, a movable gear 120 having the top surface being toothed to the fixed gear 115 and one side being hinged ~~122~~ to be able to pivot, a lock slider 130 for engaging (locking) or disengaging the movable gear 120 with or from the fixed gear 115, a support bracket 140 for supporting the lock slider 130, a pivotably movable operation lever 150 having one side coupled to a hinge 152, and a motion converter 160 for converting the rotational motion of the movable gear ~~150~~ 120 to the rectilinear motion of the lock slider 130.---